

Memorandum

To: Fire Department Chiefs
From: Suzanne Burgess, Finance Department
Re: Budget Information for the Fiscal Year Ending June 30, 2013 (FY2013)
Date: February 29, 2012

Enclosed are the following documents to assist in compiling your FY2013 budget:

- Budget Form - The budget information for your department must be submitted on this form. The form is in Excel format and is available on the Emergency Services/Fire Department webpage.
- The January 1, 2012 estimated assessed valuations from the County Assessor's Office
- The Rowan County Budget Schedule for Fire Districts with your due date – April 16, 2012

For the FY2013 budget, the Commissioners are asking for details regarding budgeted expenditures. Please provide details on a separate sheet, not on the face of the budget form. For all capital outlay accounts, please list items to be purchased with their estimated costs. For personnel, please list the number of a) full-time employees (if any) and their combined salaries and fringe benefits and b) part-time employees (if any) and their combined salaries and fringe benefits. If major repairs are anticipated, please describe the repair work to be performed. And, as you review your budget, please provide an explanation for any other item that you feel the Commissioners may question.

If your department proposes a tax rate increase, you may be required to meet with the Commissioners to explain the reason for the tax rate increase. The Commissioners may decide to hold a separate Public Hearing to receive public comment on this proposed change. The tax rate at the bottom of the budget form should be the rate you are proposing for taxpayers to be charged for FY2013 taxes.

We recommend a budget reflecting a 97% property tax collection rate. This recommendation is based upon the facts that the Assessor's valuation as of this date is estimated and the County's current tax collection rate is approximately 97%. If your budget is calculated at 100% of valuation, it will be returned to you for adjustment. In this manner, we feel that revenues and expenditures will not be overstated for the year.

Please submit your original budget with original signatures to the Emergency Services' Fire Division at 2727 Old Concord Road, Suite E, Salisbury, NC 28146 by Monday, April 16, 2012. If you have any questions or need additional information, please feel free to contact me at 704-216-8178 or you may e-mail me at Suzanne.burgess@rowancountync.gov.

Thank you.

ROWAN COUNTY - BUDGET TIMELINE
For 2012-2013

February 29	Distribute instructions and tax values to Fire Districts
April 16	Budget information from Fire Districts due to Emergency Services Fire Division
April 20	Fire District budgets due to Finance from Emergency Services
May 29 - 30	Board of Commissioner meetings to discuss budget
June 4	Public Hearing on proposed budget by BOC
June 18	Board of Commissioners adopts budget

ROWAN COUNTY FIRE DISTRICTS
ESTIMATED 2012-2013 TAX BASES PER COUNTY TAX ASSESSOR
As of January 1, 2012

	<u>District No</u>	<u>Fiscal Year 2012-2013</u>
Atwell Township	124	\$ 567,700,000
Bostian Heights	125	742,700,000
Cleveland	123	424,500,000
East Gold Hill	128	128,200,000
East Landis	138	26,100,000
East Rowan	137	
East Gold Hill - 15%		3,825,000
Pooletown - 85%		21,675,000
Ellis Cross Country	118	155,300,000
Enochville	111	285,205,000
Franklin	119	343,800,000
Liberty	127	381,600,000
Locke Township	126	882,200,000
Miller Ferry	115	564,500,000
Mt. Mitchell	117	110,500,000
Poole Town	114	111,100,000
Richfield-Misenheimer	135	10,500,000
Rockwell Rural	113	551,900,000
Rowan Iredell	134	52,100,000
Scotch Irish	130	112,600,000
South Rowan	136	
Bostian Heights - 4%		1,444,000
China Grove - 65%		23,465,000
Mt Mitchell - 31%		11,191,000
South Salisbury	112	353,800,000
Union	116	340,100,000
West Rowan	139	321,400,000
Woodleaf	129	563,400,000
		<u>7,090,805,000</u>

ROWAN COUNTY

_____ Fire Department/District

PROPOSED BUDGET FOR FY 2012-2013

REVENUES:

Donations	
Fire District Tax	
Food Stamps	
Fund Raising Projects	
Grants	
Other City/Town Support: _____	
Other County Support: _____	
Other Support: _____	
Rowan County Fire Service	
Rowan County First Responders	
1 Cent Sales Tax	
Fund Balance	
TOTAL REVENUES	

EXPENDITURES:

Advertising	
Audit Services	
Capital Outlay: Building	
Capital Outlay: Equipment	
Capital Outlay: Truck	
Debt Service (Loan payments)	
Dues & Subscriptions	
Electricity	
First Responders	
Insurance/Bonds	
Motor Fuel & Lubricants	
Natural Gas/Heating Oil	
Pension	
Personnel	
Postage	
Repairs & Maintenance: Building	
Repairs & Maintenance: Equipment	
Supplies: Fund Raising	
Supplies: Kitchen	
Supplies: Office	
Telecommunications/Telephone	
Training & Fire Prevention	
Water	
Water Points	
Workers Compensation	
Miscellaneous	
TOTAL EXPENDITURES	

The Board of Directors recommends a tax rate of _____ cents per \$100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the district's Fire Commissioners.

Chairman, Fire Department Board

Date

Chairman, Fire Commission

Date